

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**FINANCIAL STATEMENTS AND  
AUDITOR'S REPORT**

**JUNE 30, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 30 2013

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

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# Justin J. Scanlan, C.P.A., LLC.

A LIMITED LIABILITY COMPANY

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors

Louisiana Foundation Against Sexual Assault, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Louisiana Foundation Against Sexual Assault, Inc. (a non-profit organization), which comprise the statement of the financial position as of June 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Foundation Against Sexual Assault, Inc. as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Report on Summarized Comparative Information

We have previously audited Louisiana Foundation Against Sexual Assault, Inc.'s 2012 financial statements, and our report dated November 13, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Matters

### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2013, on our consideration of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting and compliance.

*Justin J. Scanlon, CPA, LLC*

New Orleans, Louisiana  
August 13, 2013

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2013**

<b>ASSETS</b>		<b>SUMMARIZED COMPARATIVE INFORMATION JUNE 30, 2012</b>
Cash	\$ 313,159	\$ 186,397
Receivables		
Grants (Notes A4 and B)	140,188	297,438
Other	<u>-</u>	<u>4,399</u>
	<u>140,188</u>	<u>301,837</u>
Total assets	<u>\$ 453,347</u>	<u>\$ 488,234</u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable and accrued liabilities	\$ <u>88,506</u>	\$ <u>135,467</u>
Total liabilities	<u>88,506</u>	<u>135,467</u>
Commitment (Note C)	-	-
Net assets		
Unrestricted	364,841	352,767
Temporarily restricted	<u>-</u>	<u>-</u>
Total net assets	<u>364,841</u>	<u>352,767</u>
Total liabilities and net assets	<u>\$ 453,347</u>	<u>\$ 488,234</u>

The accompanying notes are an integral part of this financial statement.

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**STATEMENT OF ACTIVITIES**

**For the year ended June 30, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<b>SUMMARIZED COMPARATIVE INFORMATION</b> <u>For the year ended June 30, 2012</u>
<b>REVENUE</b>				
Grant appropriations (Note F)	\$ -	\$ 848,367	\$ 848,367	\$ 837,486
Contributions	1,644	-	1,644	6,040
Other	14,877	-	14,877	43,569
Net assets released from restrictions	<u>848,367</u>	<u>&lt; 848,367 &gt;</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<u>864,888</u>	<u>-</u>	<u>864,888</u>	<u>887,095</u>
<b>EXPENSES</b>				
Salaries	158,312	-	158,312	194,494
Fringe benefits	40,624	-	40,624	52,425
Travel	15,044	-	15,044	25,302
Operating services	48,474	-	48,474	73,854
Supplies	12,240	-	12,240	13,067
Professional services	127,636	-	127,636	56,558
Equipment expense	849	-	849	2,475
Subrecipient costs	400,642	-	400,642	393,324
Other costs	<u>48,993</u>	<u>-</u>	<u>48,993</u>	<u>38,058</u>
<b>TOTAL EXPENSES</b>	<u>852,814</u>	<u>-</u>	<u>852,814</u>	<u>849,557</u>
Increase <decrease> in net assets	12,074	-	12,074	37,538
Net assets, beginning of year	<u>352,767</u>	<u>-</u>	<u>352,767</u>	<u>315,229</u>
Net assets, end of year	<u>\$ 364,841</u>	<u>\$ -</u>	<u>\$ 364,841</u>	<u>\$ 352,767</u>

The accompanying notes are an integral part of this financial statement.

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**STATEMENT OF CASH FLOWS**

**For the year ended June 30, 2013**

**SUMMARIZED  
COMPARATIVE  
INFORMATION**

**For the year  
ended**

**June 30, 2012**

Cash flows from operating activities:		
Increase in net assets	\$ 12,074	\$ 37,538
Adjustments to reconcile increase in net assets to net cash provided by in operating activities:		
Changes in assets and liabilities:		
<Increase> decrease in grants receivables	157,250	< 32,031>
<Increase> decrease in other receivables	4,399	< 4,399>
Increase <decrease> in accounts payable and accrued liabilities	<u>&lt; 46,961&gt;</u>	<u>61,226</u>
Net cash provided by operating activities	<u>126,762</u>	<u>62,334</u>
Net increase in cash and cash equivalents	129,762	62,334
Cash and cash equivalents, beginning of year	<u>186,397</u>	<u>124,063</u>
Cash and cash equivalents, end of year	<u>\$ 313,159</u>	<u>\$ 186,397</u>

The accompanying notes are an integral part of this financial statement.

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2013**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

**1. Nature of Activities**

Louisiana Foundation Against Sexual Assault, Inc. is a nonprofit corporation dedicated to eliminating sexual violence, and to easing the suffering of and facilitating the recovery of victims of sexual violence.

**2. Financial Statement Presentation**

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958. Accordingly, the net assets of the corporation are reported in each of the following classes: (a) unrestricted net assets, (b) temporarily restricted net assets, and (c) permanently restricted net assets.

The net assets and changes therein are classified as follows:

**Unrestricted Net Assets** - Contributions and other revenue and expenses for the general operation of its programs.

**Temporarily Restricted Net Assets** - Contributions and other revenues specifically authorized by the donor or grantor to be used for specific purposes.

**Permanently Restricted Net Assets** - Contributions subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Corporation pursuant to those stipulations. There were no permanently restricted net assets.

**3. Revenue Recognition**

For financial reporting, the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as "net assets released from restrictions".

Grant revenue is earned in accordance with approved contracts.

**4. Receivables**

The corporation considers accounts receivables to be fully collectible since the balance consists primarily of payments due under government contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.



**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2013**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**5. Property and Equipment**

Louisiana Foundation Against Sexual Assault, Inc. records property acquisitions at cost. Donated assets are recorded at estimated value at the date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. There was no depreciation expense for the year ended June 30, 2013.

It is the policy of the corporation to capitalize all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

**6. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**7. Cash Equivalents**

For purposes of the statement of cash flows, the corporation considers all demand deposits to be cash equivalents.

**8. Fair Values of Financial Instruments**

The carrying amount of cash and cash equivalent reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

**9. Functional Allocation of Expenses**

The expenses of providing programs and other activities have been summarized on a functional basis in Note G to the financial statements. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

**10. Subsequent Events**

The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (August 13, 2013).

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

June 30, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**11. Summarized Comparative Information**

Summarized Comparative Information are presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE B - GRANTS RECEIVABLE**

Grants receivable at June 30, 2013 consist of the following:

State of Louisiana	
Office of Public Health	\$ 65,443
Louisiana Commission on Law Enforcement	
and Administration of Criminal Justice	24,759
U. S. Department of Justice	<u>49,986</u>
	<u>\$ 140,188</u>

**NOTE C - COMMITMENT**

The corporation leases its administrative facility under a month-to-month operating lease. The rental expense for the year ended June 30, 2013 totaled \$11,400.

**NOTE D - PENSION PLAN**

The corporation established a defined contribution plan covering all full-time employees. The corporation contributes to the plan an amount equal to 7% of the total employee's compensation. There was no change in the contribution rate from the prior year. The pension expense for the year ended June 30, 2013 totaled \$11,082, which is included in fringe benefit costs in the Statement of Activities.

**NOTE E - INCOME TAXES**

The corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

The corporation has adopted the provision of FASB ASC 740-10-25, which requires a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to position taken or expected to be taken in a tax return. The corporation does not believe its financial statements include any uncertain tax positions.

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2013**

**NOTE F – SUMMARY OF FUNDING**

Louisiana Foundation Against Sexual Assault, Inc.'s funding for grants and contracts consist of the following:

<u>Grants</u>	<u>Period</u>	<u>Grant Award</u>	<u>Revenue Recognized</u>
<b><u>Governmental</u></b>			
State of Louisiana Department of Health and Hospitals Office of Public Health	7/1/12-6/30/13	\$ 462,869	\$ 462,616
Louisiana Commission on Law Enforcement and Administration of Criminal Justice Victim Outreach Program	10/1/11-9/30/12 10/1/12-9/30/13	35,000 35,000	14,948 27,944
S.A.N.E. Program	9/1/11-8/31/12	30,273	4,126
Sexual Assault Program	4/1/12-3/31/13	181,817	147,233
Statewide V.A.W.A. Conference	11/1/12-3/31/13	23,913	23,773
State of Louisiana Department of Social Services Children's Justice Act	10/1/10-3/31/13	10,000	5,000
<b>U. S. Department of Justice</b>			
Technical Assistance and Training on Sexual Assault Response in Louisiana	9/1/10-8/31/12	117,621	25,090
State Sexual Assault Coalition Program	9/1/12-8/31/13	117,344	83,764
Engaging Men and Boys in Tangipahoa Parish, LA to Prevent Sexual Assault and Other Crimes of Personal Violence	10/1/12-9/30/14	299,990	<u>53,873</u>
<b>Total grant appropriations</b>			<b><u>\$ 848,367</u></b>

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2013**

**NOTE G – FUNCTIONAL EXPENSES**

Functional expenses for the year ended June 30, 2013, are as follows:

<b>Program Services</b>	
Sexual Violence Prevention and Intervention Services and Education	<b>\$ 750,401</b>
<b>Supportive Services</b>	
Management and general	84,990
Fundraising	<u>17,423</u>
	<u>102,413</u>
	<u><b>\$ 852,814</b></u>

**NOTE H - BOARD OF DIRECTORS COMPENSATION**

The board of directors is a voluntary board; therefore, no compensation was paid to any board member during the year ended June 30, 2013.

**NOTE I - ECONOMIC DEPENDENCY**

Louisiana Foundation Against Sexual Assault, Inc. received the majority of its revenue from funds provided through grants administered by the State of Louisiana. The grant amounts are appropriated each year by the federal and state government. If significant budget cuts are made at the federal and/or state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive in the next fiscal year.

The corporation's support through federal grants totaled 98% for the year ended June 30, 2013.

**SUPPLEMENTAL SCHEDULE**

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended June 30, 2013**

	<u>PASS THROUGH GRANTOR NO.</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL FEDERAL EXPENDITURES</u>	<u>SUBRECIPIENT COSTS</u>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through State of Louisiana				
Department of Health and Hospitals – Office of Public Health:				
Rape Prevention and Education	CFMS# 712021	93.136	\$ 462,616	\$ 262,249
Passed through State of Louisiana				
Department of Social Services –				
Office of Community Services				
Children's Justice Grants to States	CFMS# 697493	93.643	<u>5,000</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>467,616</u>	<u>262,249</u>
<b>U. S. DEPARTMENT OF JUSTICE</b>				
Technical Assistance and Training on Sexual Assault Response in Louisiana	-	16.556	25,090	-
State Sexual Assault Coalition Program	-	16.556	83,764	-
Engaging Men and Boys in Tangipahoa Parish, LA to Prevent Sexual Assault and Other Crimes of Personal Violence	-	16.888	53,873	-
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:				
Victim Outreach Program	C10-8-017	16.575	14,948	-
	C11-8-017	16.575	27,944	-
S.A.N.E. Program	C10-8-018	16.575	4,126	-
Sexual Assault Program	M85-8-001	16.017	147,233	138,393
Statewide V.A.W.A. Conference	M10-8-037	16.588	<u>23,773</u>	<u>-</u>
<b>Total U. S. Department of Justice</b>			<u>380,751</u>	<u>138,393</u>
<b>Total Federal Expenditures</b>			<b>\$ 848,637</b>	<b>\$ 400,642</b>

**LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED**

**For the year ended June 30, 2013**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**A.     Presentation of Financial Statements**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when Louisiana Foundation Against Sexual Assault, Inc. has met the cost of reimbursement or funding qualifications for the respective grants.

**B.     Non-federal contributions**

The matching contribution for the Victim Outreach Program and S.A.N.E. Program totaled \$11,755.

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

### **Independent Auditor's Report**

Board of Directors

Louisiana Foundation Against Sexual Assault, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana Foundation Against Sexual Assault, Inc. (non-profit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 13, 2013.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Louisiana Foundation Against Sexual Assault, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Foundation Against Sexual Assault, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Louisiana Foundation Against Sexual Assault, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance, or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

New Orleans, Louisiana  
August 13, 2013

*Justin J. Scanlon, CPA, LLC*

# Justin J. Scanlan, C.P.A., T.T.C.

A LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

### Independent Auditor's Report

Board of Directors

Louisiana Foundation Against Sexual Assault, Inc.

### Report on Compliance for Each Major Federal Program

We have audited Louisiana Foundation Against Sexual Assault, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Louisiana Foundation Against Sexual Assault, Inc.'s major federal programs for the year ended June 30, 2013. Louisiana Foundation Against Sexual Assault, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Louisiana Foundation Against Sexual Assault, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 required that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana Foundation Against Sexual Assault, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Louisiana Foundation Against Sexual Assault, Inc.'s compliance.

### Opinion on Each Major Federal Program

In our opinion, Louisiana Foundation Against Sexual Assault, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

## Report on Internal Control Over Compliance

Management of Louisiana Foundation Against Sexual Assault, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Louisiana Foundation Against Sexual Assault, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate to the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana Foundation Against Sexual Assault, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Justin J. Suralan, CPA, LLC*

New Orleans, Louisiana  
August 13, 2013

LOUISIANA FOUNDATION AGAINST SEXUAL ASSAULT, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2013

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

- |   |                 |                        |
|---|-----------------|------------------------|
| • Material weakness(es) identified?                   | <u>    </u> yes | <u>X</u> no            |
| • Significant deficiency(ies) identified?             | <u>    </u> yes | <u>X</u> none reported |
| Noncompliance material to financial statements noted? | <u>    </u> yes | <u>X</u> no            |

Federal Awards

Internal control over major programs:

- |   |                 |                        |
|---|-----------------|------------------------|
| • Material weakness(es) identified?       | <u>    </u> yes | <u>X</u> no            |
| • Significant deficiency(ies) identified? | <u>    </u> yes | <u>X</u> none reported |

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported  
in accordance with Section 510(a) of OMB Circular A-133?

     yes X no

Identification of major programs:

CFDA Number(s)

Name of Federal  
Program or Cluster

U. S. Department of Health and Human Services:  
Passed through the State of Louisiana Department  
of Health and Human Hospitals - Office of  
Public Health  
Rape Prevention and Education

93.136

Dollar threshold used to distinguish between type A and B  
programs:

\$300,000

Auditee qualified as low-risk auditee?

X yes      no

**ADVOCATES FOR SCIENCE AND MATHEMATICS EDUCATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**For the year ended June 30, 2013**

**B. FINANCIAL STATEMENT FINDINGS**

There were no findings related to the financial statements for the yearended June 30, 2013.

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no items identified in the course of our testing during the current year required to be reported.

**D. STATUS OF PRIOR YEAR AUDIT FINDINGS**

There were no prior year audit findings.